

(e) Report of the United Nations High Commissioner for Human Rights

At its forty-eighth session, in 1993, the General Assembly decided to create the post of United Nations High Commissioner for Human Rights and requested the High Commissioner to report annually to the Commission on Human Rights and, through the Economic and Social Council, to the Assembly (resolution 48/141).

At its fiftieth session, the General Assembly decided to include in the provisional agenda of its fifty-first and subsequent sessions a sub-item entitled "Report of the United Nations High Commissioner for Human Rights" under the item entitled "Human rights questions" (decision 50/464).

At its fifty-first session, in 1997, the General Assembly approved the appointment by the Secretary-General of Mary Robinson (Ireland) as United Nations High Commissioner for Human Rights for a four-year term (decision 51/322).

At its fifty-fourth session,¹⁸⁸ the General Assembly took note of the report of the Third Committee (decision 54/436).

Document: Report of the United Nations High Commissioner for Human Rights: Supplement No. 36 (A/55/36).

117. Financial reports and audited financial statements, and reports of the Board of Auditors¹

- (a) United Nations**
- (b) United Nations Development Programme**
- (c) United Nations Children's Fund**
- (d) United Nations Relief and Works Agency for Palestine Refugees in the Near East**
- (e) United Nations Institute for Training and Research**
- (f) Voluntary funds administered by the United Nations High Commissioner for Refugees**
- (g) Fund of the United Nations Environment Programme**
- (h) United Nations Population Fund**
- (i) United Nations Habitat and Human Settlements Foundation**
- (j) Fund of the United Nations International Drug Control Programme**
- (k) United Nations Office for Project Services**

The Board of Auditors (see also item 17 (c)) transmits to the General Assembly the audited financial statements for the previous financial period of the various accounts of the United Nations and other funds and programmes for which the Board has audit responsibilities. Under the provisions of article XII of the Financial Regulations of the United Nations and

¹⁸⁸ References for the fifty-fourth session (agenda item 116 (e)):

- (a) Report of the United Nations High Commissioner for Human Rights: Supplement No. 36 (A/54/36);
- (b) Report of the Third Committee: A/54/605/Add.5;
- (c) Decision 54/436;
- (d) Meetings of the Third Committee: A/C.3/54/SR.32-43;
- (e) Plenary meeting: A/54/PV.84.

the annex thereto, the Board submits reports to the Assembly on the results of its audits and issues opinions as to whether the financial statements properly reflect the recorded transactions and whether those transactions were in accordance with the Financial Regulations and legislative authority and present fairly the financial position as at the end of the financial period of each of the activities reported on. The reports of the Board are commented upon by the Advisory Committee on Administrative and Budgetary Questions, which also submits a report thereon to the Assembly.

At its fifty-fourth session,¹⁸⁹ the General Assembly accepted the financial reports and audited financial statements and the audit opinions and reports of the Board of Auditors for the year ended 31 December 1998 on voluntary funds administered by the United Nations High Commissioner for Refugees; and requested the Board of Auditors to monitor the implementation of the guidelines for the hiring and use of consultants and individual contractors in the Secretariat as revised by the General Assembly in paragraph 11 of section VIII of its resolution 53/221 (resolution 54/13 B). In a resolution adopted under the item entitled "Proposed programme budget for the biennium 2000-2001", the Assembly requested the Board of Auditors to submit a report on the status of the implementation of the recommendations contained in its report on the management review of the secretariat of the International Civil Service Commission (A/52/811) and to make further recommendations in that regard (resolution 54/249, para. 186).

At the same session, the General Assembly endorsed the request of the Advisory Committee that the Board of Auditors, in its next audit of the regular budget, for the biennium 1998-1999, pay particular attention to the efficiency of the charge-back arrangements at Nairobi (A/54/7, paras. VIII.117 and VIII.118); and that the financial period for the International Tribunal for the Prosecution of Persons Responsible for Serious Violations of International Humanitarian Law Committed in the Territory of the Former Yugoslavia since 1991 be established for two calendar years with a corresponding biennial audit, but that an annual budget with an annual assessment be maintained, and that separate audit reports be

¹⁸⁹ References for the fifty-fourth session (agenda item 117):

- (a) Reports of the Secretary-General:
 - (i) Implementation of the recommendations of the Board of Auditors concerning United Nations peacekeeping operations for the period ending 30 June 1999 (A/54/748);
 - (ii) Implementation of the recommendations of the Board of Auditors (A/54/140);
 - (iii) Implementation of the recommendations of the Board of Auditors concerning United Nations funds and programmes (A/54/140/Add.1);
 - (iv) Implementation of the recommendations of the Board of Auditors concerning peacekeeping operations (A/54/140/Add.2);
 - (v) Hiring and use of consultants in the Secretariat (A/54/164);
 - (vi) Year 2000 compliance issue (A/C.5/54/3);
- (b) Notes by the Secretary-General transmitting:
 - (i) Report of the Board of Auditors on implementation of its recommendations (A/54/159 and Corr.1);
 - (ii) Comments of the Board of Auditors on the report of the Secretary-General on the hiring and use of consultants in the Secretariat (A/54/165);
- (c) Financial reports:
 - (i) United Nations peacekeeping operations: Supplement No. 5 (A/54/5), vol. II;
 - (ii) United Nations Institute for Training and Research: Supplement No. 5D (A/54/5/Add.4);
 - (iii) Voluntary funds administered by the United Nations High Commissioner for Refugees: Supplement No. 5E (A/54/5/Add.5);
- (d) Reports of the Advisory Committee: A/53/940, A/54/441 and A/54/801;
- (e) Report of the Fifth Committee: A/54/506 and Add.1 and 2;
- (f) Resolutions 54/13 A to C;
- (g) Meetings of the Fifth Committee: A/C.5/54/SR.7, 14-16, 45, 64 and 74;
- (h) Plenary meetings: A/54/PV.43, 88 and 98.

produced for the International Criminal Tribunal for the Prosecution of Persons Responsible for Serious Violations of International Humanitarian Law Committed in the Territory of the Former Yugoslavia and the International Criminal Tribunal for the Prosecution of Persons Responsible for Genocide and Other Serious Violations of International Humanitarian Law Committed in the Territory of Rwanda (A/54/645, para. 76, and A/54/678) (resolution 54/239 A).

At its fifty-fourth session in June 2000, the General Assembly accepted the audited financial statements for the twelve-month period from 1 July 1998 to 30 June 1999 and the report of the Board of Auditors on United Nations peacekeeping operations; approved all the recommendations and conclusions contained in the report of the Board of Auditors and endorsed the observations and recommendations contained in the report of the Advisory Committee; and took note of the report of the Secretary-General on the implementation of the recommendations of the Board of Auditors concerning United Nations peacekeeping operations for the period ending 30 June 1999 (resolution 54/13 C).

Documents:

- (a) Financial reports and audited financial statements for the biennium ended 31 December 1999 and reports of the Board of Auditors:
 - (i) United Nations: Supplement No. 5 (A/55/5), vol. I;
 - (ii) United Nations peacekeeping operations: Supplement No. 5 (A/55/5), vol. II;
 - (iii) International Trade Centre UNCTAD/WTO: Supplement No. 5 (A/55/5), vol. III;
 - (iv) United Nations University: Supplement No. 5 (A/55/5), vol. IV;
 - (v) United Nations Development Programme: Supplement No. 5A (A/55/5/Add.1);
 - (vi) United Nations Children's Fund: Supplement No. 5B (A/55/5/Add.2);
 - (vii) United Nations Relief and Works Agency for Palestine Refugees in the Near East: Supplement No. 5C (A/55/5/Add.3);
 - (viii) United Nations Institute for Training and Research: Supplement No. 5D (A/55/5/Add.4);
 - (ix) Voluntary funds administered by the United Nations High Commissioner for Refugees: Supplement No. 5E (A/55/5/Add.5);
 - (x) Fund of the United Nations Environment Programme: Supplement No. 5F (A/55/5/Add.6);
 - (xi) United Nations Population Fund: Supplement No. 5G (A/55/5/Add.7);
 - (xii) United Nations Habitat and Human Settlements Foundation: Supplement No. 5H (A/55/5/Add.8);
 - (xiii) Fund of the United Nations International Drug Control Programme: Supplement No. 5I (A/55/5/Add.9);
 - (xiv) United Nations Office for Project Services: Supplement No. 5J (A/55/5/Add.10);
 - (xv) International Criminal Tribunal for the Prosecution of Persons Responsible for Genocide and Other Serious Violations of International Humanitarian Law Committed in the Territory of Rwanda and Rwandan Citizens Responsible for Genocide and Other Such Violations Committed in the Territory of

Neighbouring States between 1 January and 31 December 1994: Supplement No. 5K (A/55/5/Add.11) (see also item 130);

- (xvi) International Tribunal for the Prosecution of Persons Responsible for Serious Violations of International Humanitarian Law Committed in the Territory of the Former Yugoslavia since 1991: Supplement No. 5L (A/55/5/Add.12) (see also item 129);
- (b) Reports of the Secretary-General:
 - (i) Implementation of the recommendations of the Board of Auditors (resolution 48/216 B), A/55/80 and Add.1;
 - (ii) Implementation of the recommendations of the Board of Auditors concerning United Nations peacekeeping operations for the period ending 30 June 2000 (resolution 48/216 B);
- (c) Notes by the Secretary-General transmitting:
 - (i) Concise summary of principal findings, conclusions and recommendations contained in the reports prepared by the Board of Auditors for the General Assembly at its fifty-fifth session (resolution 47/211);
 - (ii) Report of the Board of Auditors on the implementation of its recommendations (resolution 48/216 B);
- (d) Reports of the Advisory Committee.

118. Review of the efficiency of the administrative and financial functioning of the United Nations¹

Proposed programme budget outline for the biennium 2002-2003

At its forty-first session, the General Assembly approved the budget process of the United Nations by which it, *inter alia*, requested the Secretary-General to submit in off-budget years an outline of the programme budget for the following biennium (resolution 41/213). In accordance with that resolution, the General Assembly will have before it the proposed programme budget outline for the biennium 2002-2003.

Documents:

- (a) Proposed programme budget outline for the biennium 2002-2003 (resolution 41/213);
- (b) Report of the Advisory Committee on Administrative and Budgetary Questions;
- (c) Report of the Committee for Programme and Coordination on the work of its fortieth session, Supplement No. 16 (A/55/16 and Corr.1);
- (d) Reports of the Office of Internal Oversight Services (see item 128).

Results-based budgeting

At its fifty-third session,¹⁹⁰ the General Assembly requested the Secretary-General to submit to it, for consideration at its fifty-fourth session, through the Advisory Committee, a comprehensive and analytical report on his proposal on results-based budgeting, which should include a number of elements indicated by the General Assembly; also requested the Secretary-General to submit to it, through the Advisory Committee, the prototype fascicles in results-based format as recommended by the Advisory Committee; requested the Joint Inspection Unit to undertake an analytical and comparative study of the experience of the bodies of the United Nations system that are implementing an approach similar to results-based budgeting and to submit its report no later than 31 August 1999; and further requested the Advisory Committee to take into account the report of the Joint Inspection Unit when preparing its report on the Secretary-General's proposal (resolution 53/205).

Documents:

- (a) Report of the Secretary-General on results-based budgeting (resolution 53/205), A/54/456 and Add.1-5;
- (b) Report of the Joint Inspection Unit (resolution 53/205), A/54/287 and Add.1;
- (c) Report of the Advisory Committee on Administrative and Budgetary Questions.

Procurement reform

At its resumed fifty-third session in April 1999,¹⁹⁰ the General Assembly resumed its consideration of the question of procurement reform (decision 53/467 A). At its resumed fifty-third session in June 1999, the Assembly deferred consideration of the question of procurement reform to the main part of its fifty-fourth session, with a view to concluding it (decision 53/467 B).

¹⁹⁰ References for the fifty-third session (agenda items 30 and 112):

- (a) Report of the Secretary-General: A/53/500 and Add.1;
- (b) Report of the Advisory Committee: A/53/655;
- (c) Report of the Fifth Committee: A/53/521/Add.1;
- (d) Resolution 53/205 and decisions 53/467 A and B;
- (e) Meetings of the Fifth Committee: A/C.5/53/SR.31, 33 and 45/Add.1;
- (f) Plenary meeting: A/53/PV.93.

At its fifty-fourth session,¹⁹¹ the General Assembly recognized the recent improvements made by the Secretary-General in procurement reform; welcomed the publication of the Procurement Manual, and requested the Secretary-General to update it, as appropriate; requested the Secretary-General to consider ways to increase the transparency of procurement decisions; also requested the Secretary-General to submit in his next report on procurement reform detailed information on the awarding of contracts for procurement, at Headquarters and in the field, to developing countries, in particular least developed African countries and countries with economies in transition; and requested the Secretary-General to submit a report on due attention paid to offers for procurement submitted by vendors from developing countries and countries with economies in transition, without prejudice to the Financial Regulations and Rules of the United Nations and taking into account the provisions of the resolution (resolution 54/14).

Documents:

- (a) Report of the Secretary-General (resolution 54/14), A/55/127;
- (b) Notes by the Secretary-General transmitting the report of the Office of Internal Oversight Services (resolutions 48/218 B and 54/244);
- (c) Report of the Advisory Committee.

Also at its fifty-fourth session,¹⁹¹ the General Assembly requested the Secretary-General to submit to it during its fifty-fourth session, a detailed and comprehensive report addressing the asbestos problem, including specific proposals in the proposed programme budget for the biennium 2000-2001 aimed at addressing the situation; and requested the Secretary-General to submit the master plan for capital improvements requested in paragraph XI.6 of the report of the Advisory Committee (resolution 54/249). In accordance with resolution 54/249, the Secretary-General submitted a report on the review, assessment and management of the asbestos problem at United Nations Headquarters (A/54/779). That report was reviewed by the Advisory Committee, which recommended that the General Assembly take note of the information concerning Headquarters and that similar information be provided for overseas properties. The Fifth Committee endorsed the recommendation.

Documents:

¹⁹¹ References for the fifty-fourth session (agenda item 118):

- (a) Report of the Committee for Programme and Coordination on the work of its thirty-ninth session: Supplement No. 16 (A/54/16);
- (b) Reports of the Secretary-General: A/49/633, A/C.5/52/46, A/53/271 and Corr.1, and Add.1, A/53/818, A/54/427, A/54/650, A/54/695 and Corr.1, A/54/710, A/54/793, A/54/849 and A/54/866;
- (c) Notes by the Secretary-General: A/49/368 and Corr.1, A/49/471 and Corr.1, A/51/674, A/51/804, A/51/933, A/52/338 and Add.1, A/52/339 and Add.1, A/52/575, A/52/776, A/52/777, A/52/821, A/52/887, A/52/1010, A/52/1020, A/53/171 and Add.1, A/53/180, A/53/428, A/53/467, A/53/642, A/53/787, A/53/811, A/53/829, A/53/843, A/C.5/53/38, A/C.5/53/53 and Corr.1, A/C.5/53/54, A/C.5/53/59, A/C.5/54/56, A/54/157 and Add.1, A/54/169, A/54/288 and Add.1, A/54/334 and Add.1, A/54/335, A/54/367, A/54/394 and Corr.1, A/54/410, A/54/413, A/54/635, A/54/764, A/54/817, A/54/836;
- (d) Reports of the Advisory Committee: A/53/670, A/53/692, A/53/942;
- (e) Reports of the Fifth Committee: A/54/511 and Add.1-3, A/54/827 and Add.1 and A/54/828;
- (f) Resolutions 54/14, 54/256, 54/257 and 54/264, and decisions 54/468-54/470, 54/472, 54/462 B, 54/463 and 54/479;
- (g) Meetings of the Fifth Committee: A/C.5/54/SR.3, 12, 50, 52, 53, 55, 58, 64, 68-70 and 74;
- (h) Plenary meetings: A/54/PV.43, 88, 95 and 98.

- (a) Report of the Secretary-General (resolution 54/249);
- (b) Report of the Advisory Committee.

At its fifty-fourth session,¹⁹¹ the General Assembly requested the Secretary-General to ensure that programme managers are guided by the basic reasons for outsourcing, as indicated in paragraph 4 of his report (A/54/818), and the goals, as indicated in paragraph 13 of the report; also requested the Secretary-General to define, in a more detailed way and with justification, the criteria for decisions on which activities and services should or should not be outsourced, and to report thereon to the Assembly at its fifty-fifth session (resolution 54/256).

Documents:

- (a) Report of the Secretary-General (resolution 54/256);
- (b) Report of the Advisory Committee.

119. Programme budget for the biennium 2000-2001¹

At its fifty-second session,¹⁹² the General Assembly requested that the individual sections of the programme budget for the biennium 2000-2001 contain a summary of the relevant recommendations of the internal and external oversight bodies and, for each recommendation, information on the follow-up action taken (resolution 52/220).

Document: Report of the Secretary-General on overseas property management and information exchange network (resolution 53/220).

At its fifty-fourth session,¹⁹³ the General Assembly requested the Secretary-General to submit to the Assembly at its fifty-fifth session the technical proposal on the treatment of

¹⁹² References for the fifty-second session (agenda item 116):

- (a) Proposed programme budget for the biennium 1998-1999: Supplement No. 6 (A/52/6/Rev.1 and Rev.1/Add.1);
- (b) Reports of the Advisory Committee: Supplement No. 7 and addenda (A/52/7 and Add.1-10);
- (c) Report of the Committee for Programme and Coordination: Supplement No. 16 (A/52/16);
- (d) Report of the Secretary-General: A/52/303 and Corr.1 (F only) and Add.1 and A/52/758;
- (e) Report of the Fifth Committee: A/52/744;
- (f) Resolution 52/220;
- (g) Meetings of the Fifth Committee: A/C.5/52/SR.12, 13, 15, 17-23, 25-27, 37, 39 and 46;
- (h) Plenary meeting: A/52/PV.79.

¹⁹³ References for the fifty-fourth session (agenda items 119 and 121):

- (a) Revisions to the medium-term plan for the period 1998-2001: Supplement No. 6 (A/54/6/Rev.1 and Add.1), vols. I, II and III;
- (b) Reports of the Advisory Committee: Supplement No. 7 and addenda (A/53/7 and Add.12), (A/54/7 and addenda), A/54/657, A/54/659, A/54/667, A/54/675 and A/54/868;
- (c) Report of the Committee for Programme and Coordination: Supplement No. 16 (A/54/16);
- (d) Reports of the Secretary-General: A/52/811, A/52/898 and Corr.1, A/53/919 and Add.1, A/53/945, A/54/127, A/54/201, A/54/206, A/54/431, A/54/434, A/54/443 and Add.1, A/54/520 and Add.1, A/54/623 and Corr.1 and Add.1 and Add.1/Corr.1, A/54/779, A/C.5/54/16, A/C.5/54/17, A/C.5/54/18, A/C.5/54/20, A/C.5/54/25, A/C.5/54/37, A/C.5/54/40, A/C.5/54/45, A/C.5/54/46, A/C.5/54/50, A/C.5/54/53 and A/C.5/54/57;
- (e) Reports of the Fifth Committee: A/54/691 and Add.1 and 2;
- (f) Resolutions 54/15, 54/247, 54/249 to 54/253, 54/258, 54/265 and decisions 54/473, 54/476, 54/477, 54/480 and 54/481;
- (g) Meetings of the Fifth Committee: A/C.5/54/SR.17, 21, 23-30, 32-37, 39-41, 44, 46-50, 55, 56, 58, 61-63, 68-70 and 74;
- (h) Plenary meetings: A/54/PV.43, 88, 95 and 98.

the provision for special political missions in the programme budget, as recommended by the Advisory Committee on Administrative and Budgetary Questions in paragraph 7 of its report on the biennium 1996-1997; also requested the Secretary-General to develop a comprehensive strategy for the development and implementation of information technology to be submitted through the Advisory Committee to the Assembly during the main part of its fifty-fifth session; requested the Secretary-General to report to the General Assembly at its fifty-fifth session on progress made by the United Nations Common Services Task Force on the existing common services and to expand and develop new ones as appropriate; requested the Secretary-General to review the current security arrangements at the United Nations Office in Geneva and to report thereon to the Assembly at the main part of its fifty-fifth session; requested the Secretary-General to replace the charge-back procedure for cost-sharing of expenses for the United Nations Office at Nairobi with a simpler, more reliable and predictable procedure; requested the Secretary-General to submit to the Assembly at its fifty-fifth session a strategic plan for the full use of conference facilities at Nairobi, so as to ensure that interpretation capacity will be fully utilized; reiterated its decision to keep the implementation of the Development Account under review, and requested the Secretary-General to submit reports in accordance with the relevant regulations and rules (resolution 54/249).

Also at the fifty-fourth session, the General Assembly requested the Secretary-General to submit a comprehensive report on the internal and external printing practices of the Organization to the Assembly at its fifty-fifth session (resolution 54/251).

Documents:

- (a) Reports of the Secretary-General (resolutions 46/220, 54/248, 54/249 and 251), A/55/117, A/55/132, A/55/134;
- (b) Reports of the Advisory Committee (resolution 46/220);
- (c) Notes by the Secretary-General (resolution 54/249);
- (d) Report of the Standing Committee of the United Nations Joint Staff Pension Board (resolution 46/220).

Revised budget appropriations for the biennium 2000-2001

At its fifty-fourth session,¹⁹³ the General Assembly approved the initial budget appropriations for 2000-2001 in the amount of \$2,535,689,200 (resolution 54/250).

Also at its fifty-fourth session, the General Assembly requested the Secretary-General to take the necessary measures, as a matter of priority, to achieve a vacancy rate of no more than 5 per cent within the biennium in the Economic Commission for Africa, and to report thereon to the General Assembly at its fifty-fifth session; also requested the Secretary-General to ensure implementation of the pilot project for the development of an international radio broadcasting capacity for the United Nations as soon as possible; and to report on progress in the context of the first performance report for the biennium 2000-2001; further requested the Secretary-General, pending the outcome of the review of the Information Systems Coordination Committee, to identify appropriate resources to finance the United Nations share of the cost of the Committee for the first year of the biennium 2000-2001, and to report thereon in the context of the first performance report (resolution 54/249).

The Assembly will have before it the first performance report of the Secretary-General and the report of the Advisory Committee thereon. On the basis of that report, the Assembly will be in a position to approve the revised appropriations for 2000-2001.

Documents:

- (a) Report of the Secretary-General; first budget performance report (resolution 54/249);
- (b) Report of the Advisory Committee.

Unforeseen and extraordinary expenses for the biennium 2000-2001

At its fifty-fourth session,¹⁹³ the General Assembly authorized the Secretary-General, with the prior concurrence of the Advisory Committee on Administrative and Budgetary Questions and subject to the Financial Regulations of the United Nations and the provisions of the resolution, to enter into commitments in the biennium 2000-2001 to meet unforeseen and extraordinary expenses arising either during or subsequent to the biennium, and determined for which commitments such prior concurrence of the Committee would not be necessary; resolved that the Secretary-General would report to the Advisory Committee and to the General Assembly at its fifty-fifth and fifty-sixth sessions all commitments made under the provisions of the resolution, together with the circumstances relating thereto, and would submit supplementary estimates to the Assembly in respect of such commitments (resolution 54/252).

Document: Report of the Secretary-General (resolution 54/252).

120. Programme planning¹**Programme performance**

In accordance with regulation 6.1 of the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation, the General Assembly will have before it the Secretary-General's report on the programme performance of the United Nations for the biennium 1998-1999.

At its fifty-fourth session,¹⁹⁴ the General Assembly endorsed the recommendation of the Committee for Programme and Coordination that the Secretary-General be requested to further explore ways in which the full implementation of mandates could be ensured and better assessed according to the request in resolution 53/207, taking into account the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation, and budgetary procedures, and giving due consideration to the views of Member States (resolution 54/236). The General Assembly will also have before it the Secretary-General's report on the aforementioned subject.

Documents:

- (a) Programme performance of the United Nations for the biennium 1998-1999 (resolutions 48/218 B and 54/244), A/55/73 and Add.1;

¹⁹⁴ References for the fifty-fourth session (agenda item 120):

- (a) Report of the Committee for Programme and Coordination on the work of its thirty-ninth session: Supplement No. 16 (A/54/16);
- (b) Reports of the Secretary-General: A/54/89, A/54/117 and A/54/125;
- (c) Note by the Secretary-General: A/C.5/54/12 ;
- (d) Report of the Fifth Committee: A/54/676 and Add.1;
- (e) Resolution 54/236 and decisions 54/474 and 54/475;
- (f) Meetings of the Fifth Committee: A/C.5/54/SR.40 and 48;
- (g) Plenary meetings: A/54/PV.88 and 95.

- (b) Report of the Secretary-General on ways in which the full implementation and the quality of mandated programmes and activities could be ensured and could be better assessed by and reported to Member States (resolution 54/236), A/55/85;
- (c) Note by the Secretary-General transmitting the report of the Office of Internal Oversight Services on strengthening the role of evaluation findings on programme design, delivery and policy directives (resolutions 48/218 B and 52/244), A/55/63.

Proposed medium-term plan for the period 2002-2005

At its fifty-fourth session,¹⁹⁴ the General Assembly endorsed the conclusions and recommendations regarding programme planning contained in the report of the Committee for Programme and Coordination on the work of its thirty-ninth session (resolution 54/236).

In accordance with the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation, the General Assembly will have before it the proposed medium-term plan for the period 2002-2005.

Documents:

- (a) Proposed medium-term plan for the period 2002-2005, Supplement No. 6 (A/55/6 (Prog. 1-25));
- (b) Report of the Committee for Programme and Coordination on the work of its fortieth session, Supplement No. 16 (A/55/16);
- (c) Report of the Advisory Committee, Supplement No. 7 (A/55/7).

121. Improving the financial situation of the United Nations⁴

At its thirtieth session, in 1975, the General Assembly decided to include in the provisional agenda of its thirty-first session an item entitled "Financial emergency of the United Nations" (resolution 3538 (XXX)). The Assembly considered this question at its thirty-first to forty-fifth and forty-seventh sessions (resolutions 31/191 and 32/104, decisions 33/430 and 34/435, resolutions 35/113, 36/116, 37/13, 38/228 B, 39/239, 40/241 A and B, 40/242, 41/204 A and B, 42/216 A and B, 43/220, 44/195 B, 45/236 B and 47/215).

An item entitled "Current financial crisis of the United Nations" was included as an additional item in the agenda of the fortieth session of the General Assembly, at the request of the Secretary-General (A/40/247). The Assembly considered this item at its fortieth and forty-second to forty-fifth and forty-seventh sessions (decision 40/472 and resolutions 42/212, 43/215, 44/195 A, 45/236 A and 47/215). At its forty-seventh session, the Assembly decided to consider in the future the agenda items entitled "Current financial crisis of the United Nations" and "Financial emergency of the United Nations" under one agenda item entitled "Improving the financial situation of the United Nations" (resolution 47/215).

At its forty-eighth session, the General Assembly reaffirmed the obligation of Member States to pay assessed contributions promptly and in full; and recognized that non-payment of assessed contributions in full and on time had damaged and continued to damage the ability of the Organization to implement its activities effectively (resolution 48/220).

At its forty-ninth session, the General Assembly decided to defer consideration of the item to the fiftieth session (decision 49/490). The Assembly decided to retain the item on the agenda of its fiftieth session (decision 50/469). At its fifty-first session, the Assembly

decided that the Fifth Committee should continue its consideration of the item and relevant reports at that session (decision 51/460).

The General Assembly, at its fifty-second session, decided that the item would remain open for consideration at that session (decision 52/459).

At its fifty-third and fifty-fourth¹⁹⁵ sessions, the General Assembly did not take any decision on this item.

Document: Report of the Secretary-General.

122. Administrative and budgetary coordination of the United Nations with the specialized agencies and the International Atomic Energy Agency

Article 17, paragraph 3, of the Charter provides that the General Assembly shall examine the administrative budgets of the specialized agencies referred to in Article 57 with a view to making recommendations to the agencies concerned. General Assembly resolution 14 (I) provides that one of the functions of the Advisory Committee on Administrative and Budgetary Questions is to examine on behalf of the Assembly the administrative budgets of the specialized agencies and proposals for financial arrangements with such agencies. This provision is repeated in rule 157 of the rules of procedure of the Assembly.

At its forty-seventh session, the General Assembly requested the Secretary-General to submit the next statistical report by the Administrative Committee on Coordination to the Assembly at its forty-ninth session and thereafter every second year, and to add to the material covered therein information on assessed and voluntary contributions paid by Member States and non-member States, in each of the two prior calendar years (decision 47/449).

The General Assembly considered this item at its forty-ninth, fifty-first and fifty-third¹⁹⁶ sessions (decisions 49/465, 51/453 and 53/459).

Documents:

- (a) Note by the Secretary-General transmitting the statistical report of the Administrative Committee on Coordination (decision 47/449);
- (b) Report of the Advisory Committee.

¹⁹⁵ References for the fifty-fourth session (agenda item 122): Report of the Secretary-General: A/54/454 and Add.1.

¹⁹⁶ References for the fifty-third session (agenda item 116):

- (a) First report of the Advisory Committee on Administrative and Budgetary Questions: Supplement No. 7 (A/53/7);
- (b) Statistical report of the Administrative Committee on Coordination: A/53/647 and Corr.1;
- (c) Report of the Fifth Committee: A/53/713;
- (d) Decision 53/459;
- (e) Meeting of the Fifth Committee: A/C.5/53/SR.36;
- (f) Plenary meeting: A/53/PV.93.